

## **GENERAL FUND SUMMARY**

### **NEW REVENUES**

- Increase the City's business tax by \$6.75 from \$83.25 to \$90.00 (\$1.0 million). This is less than 1% of the General Fund 2007-08 budget.
- 1% increase in property taxes (\$250,000)

### **REDIRECTED EXISTING REVENUES**

- Eliminated the 5% transfer to the City's Capital Investment Program, which is worth \$5.8 million in 2007-08.

## GENERAL FUND SUMMARY

### NEW PROGRAMS

#### **Public Safety (\$3.0 million; 13 FTEs)**

##### **Fire**

- 8 firefighters to keep fire stations open (\$1.5 million, 8.0 FTEs)

##### **Police**

- Additional overtime plus 5 personnel to support Police operations (\$1.5 million, 5.0 FTEs)

#### **Mitigating Risks, Complying with Mandates and Ensuring Business Continuity (\$2.4 million; 6.7 FTEs)**

##### **Executive**

- Keep webmaster at full time (\$88K, 0.5FTE: previously funded with one-time money)

##### **Finance and Information Services**

- To meet payroll and comply with mandates (\$117K; 1.0 FTE)
- Forecasting and financial analysis (\$230K; 1.0 FTE)
- Records Management System implementation (\$85K; costs split with Information Technology Fund)
- Utility Billing to address growth in the City and UPDs (\$114K, 100% supported by utilities; 1.0 FTE)

##### **Human Resources**

- Human Resources Generalist to address benefit cost containment, recruiting and workload issues (\$181K; 1.0 FTE)
- Increase hours for Senior Labor and Compensation Analyst positions to reflect actual workload (\$0 - costs to be absorbed; 0.125 FTE)
- Convert Human Resources Assistant from a supplemental to regular employee (\$0 – costs to be absorbed, 0.5 FTE)

##### **Non Departmental**

- One time contribution to General Capital Equipment Replacement fund to replace critical city assets (\$1.2 million)

##### **Parks**

- Unfunded Parks maintenance for completed capital projects (\$229K)
- Teen Center risk management (\$114K; 1.0 FTE)
- Additional funding to recruit lifeguards at Idylwood (\$20K)

##### **Planning**

- To complete several high priority implementation actions for the Comprehensive Plan (\$0 - costs to be absorbed; 0.57 FTE)

<b>TOTAL NEW PROGRAMS: \$5.4 million; 19.7 FTEs</b>
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## GENERAL FUND SUMMARY

### NEW PROGRAMS DETAILED DESCRIPTIONS

#### **Executive (\$87,924; 0.5 FTEs)**

##### Keeps Webmaster at full time (0.5 FTE; \$87,924)

The existing City of Redmond Internet web site was launched in March 2001 with an estimated 1,500 pages of information. By 2006, the site has grown to approximately 2,600 pages. Along the way, the site became impossible for one 1/2 time position to perform all the needed tasks. On-going maintenance of the site is required on a daily basis, and the demand for periodic enhancements, online applications, and specialty sites will continue to grow to keep the web site up-to-date and viable to Redmond residents and businesses. A full-time Webmaster is required to manage the website and to continue to update content at its current level of service. 0.50 FTE which was previously funded with one-time money will keep the Webmaster at full-time.

#### **Finance (\$546,246; 3.0 FTEs)**

##### To meet payroll and comply with mandates (1.0 FTE; \$116,906)

Payroll is important to maintaining a quality workforce for the City. Each employee, from Police Officers to Planners, relies on the payroll staff for an accurate paycheck on payday and accurate, timely benefit payments. The three person payroll staff is unable to keep up with the payroll demands of the City and is currently operating with an additional temporary staff person. Growth in the number of City employees and in benefit options is driving the need for an additional payroll position. No new payroll positions have been added for over ten years while the budgeted FTE count has risen from 462.11 in 1996 to 581.97 in 2006, a 25% increase. The actual number of employees paid, including supplementals, is over 700 per pay period.

New benefit programs have been added by the City and by the State Retirement System. The City recently initiated tax free medical cost sharing for dependent coverage and a tax free medical flex plan. The State Department of Retirement Systems added PERS 3 which includes 5 investment choice options for employees. Each new benefit requires initial coding in the payroll system as well as code updates when rates or benefits change. New or expanded benefits bring with them additional reporting requirements and payment remittances which are handled by the payroll staff. Continuing with insufficient staff in payroll will result in overtime demands that are likely to be followed by costly payroll staff turnover. Payroll is a critical function that enables the remainder of the City to continue operating and needs sufficient staff to do its job.

##### Forecasting and financial analysis (1.0 FTE; \$230,000)

The City's Financial Planning Division is responsible for facilitating development of the City's budget including its six year financial forecast, monitoring the City's revenue and expenditures against budget, and serving as internal financial consultants to the Mayor, Council and departments. Over the past several years, workload for this division has become increasingly complex and demands for fiscal analysis and support have grown while at the same time its staffing has declined 20% from 5 FTEs in 1995 to 4 FTEs

today. As a result, staff has not been able to respond to a large number of the requests made of them, have been unable to implement a new budgeting and position control system due to extremely high workload, and have eliminated the annual financial conditions report as well as abandoned performance measurement and utility tax audits. One additional staff person will begin to address some of these deficiencies, but not all. Approval of this request will restore staffing to 1995 levels and enable the Division to more effectively service the City's immediate and long-term financial planning needs.

Records Management System implementation (\$85,000, total one-time funding of \$150,000 split between City Clerk and Information Services)

Records and information are at the core of every transaction any organization undertakes. Yet the City lacks effective policies and procedures for systematic control of recorded information. As a result, in 2005 the City Council approved one-time money to support an initiative to develop and implement a citywide Records and Information Management program. This system would not only provide for better management, but also allow departments to reduce the file space needs in the new City Hall, which has limited storage. Because of limited resources only one-time money was available to continue this program in 2007-2008. Sound records management practices guard against potential litigation and penalties due to noncompliance and contribute to the smooth operation of City programs. If long term funding is not identified, the City may need to downsize or curtail its record management program.

Utility Billing to address growth in the City and UPDs (1.0 FTE; \$114,340 which is 100% fee supported by the utilities)

Given the continued growth within the City limits and UPD (Redmond Ridge, Trilogy), rate structure differentiation and the anticipated impact of parcel-based stormwater billing, the Utility Billing function cannot accommodate the additional responsibilities with current staff. Currently, the division is staffed with 3.56 FTEs.

In 2005, Utility Billing billed 13,700 accounts (15,387 meters) and mailed out over 115,000 statements for total revenues of \$28M. Customer service demands by phone, internet and fax have placed additional pressure on staff (average over 900 customer service calls a month). Additionally, due to 1997 changes in the state statute, the numbers of escrow closings requiring both an estimated and a final bill have significantly impacted the workload in Utility Billing. In 1998, 27% of closings were handled through escrow companies. In 2005, this figure increased to 40% of total closings for the year. Since 2002, we have added 2,489 utility accounts or experienced a 21.57% growth rate with no additional staff.

If this request is not funded, it will negatively impact service levels in Utility Billing, such as the increase in the telephone wait time for a customer service representative. Additionally, it will negatively impact billing, revenue collections, and response time for internal/external report requests. This FTE will allow Utility Billing to respond to the increasing demands of growth and provide City envisioned optimal service delivery.

## **Fire (\$1.5 million; 8.0FTEs)**

8 firefighters to keep stations open (\$1.5 million, FD 34 expected to pay approximately 1/3 of expenses, based on current contract)

The Fire Department must increase staffing levels by 8 positions over the current 87 authorized uniformed FTE's in order to maintain staffing at 21 uniformed suppression personnel on duty each day. A ratio of 4.5 employees per uniformed shift employee is necessary to maintain appropriate staffing levels without undue use of overtime to fill vacancies caused by various leaves (holiday, vacation, Kelly Compensatory, bereavement, etc.) and normal sick leave. Past hiring practices resulted in fewer than 4.5 employees per position resulting in a deficit of total line suppression employees. Failure to increase staffing will result in deterioration of service levels which will manifest in increasing response times, continuing temporary closure of stations and emergency response vehicles, and creating more dependability on overtime.

## **Human Resources (\$181,000; 1.625 FTEs)**

Human Resources Generalist (1.0 FTE, \$181,000)

The HR Generalist position will enable the department to pursue cost-containment initiatives in the area of healthcare management; develop effective recruitment strategies and at the same time, allow HR to continue providing high-level core services to other departments. The department has cut resources, realigned staff, leveraged technology, improved processes; streamlined service delivery, and developed regional partnerships. While these alternatives have helped, existing staff is stretched. The increased workload cannot be adequately accommodated without additional resources. To encumber them with more projects would lead to less than optimal productivity.

Increase hours for the Senior Labor and Compensation Analyst positions (.125 FTE, \$0)

An extensive amount of effort is spent supporting the City's position in labor negotiations. The two half-time incumbents often work more hours than scheduled and have not received recognition for those hours through salary or benefits. The addition of the 2.5 hours per week will provide the hours necessary to continue to complete the workload associated with labor and compensation analysis. This increase is at no additional cost as the funding of \$18,961 will be provided by reallocating repairs and maintenance money to salary and benefits within the existing budget.

Human Resources Assistant (0.50 FTE, \$0)

The 0.50 FTE will convert the Human Resources Assistant position from a supplemental to a regular part-time position. The HR Assistant will provide administrative support for day-to-day HR operations to enable existing staff to plan and execute cost-effective programs without compromising the delivery of core services to other City departments. This increase in FTE is at no additional cost as the funding of \$52,283 will be provided by reallocating professional services and supplemental funds within the existing budget to cover salary and benefits for the requested half-time position. Human Resources staff has continued to evaluate, develop and implement programs that in the past were contracted out to costly consultants. While professional services funding has been reduced, there are still enough funds to cover the conversion of the position.

## **Non-Departmental (\$1.2 million; 0.00 FTEs)**

### Additional one-time transfer to Capital Equipment Replacement Fund for replacement of critical city equipment (\$1.2 million):

An additional \$1.2 million of one-time money is being transferred to the capital equipment replacement fund for general assets. Total contribution is \$3.2 million.

## **Parks (\$362,716; 1.0 FTE)**

### Unfunded Parks maintenance for completed capital projects (\$229,000)

Funding is requested for ongoing maintenance and operation resources for eleven capital projects – New City Hall and Parking Garage landscaping, Southeast Redmond Park, Juel Park interim use, Edge Skate Park Phase II, West Lake Sammamish Parkway Phase II, Idylwood Stream landscaping, Bridle Crest Trail, Bel-Red Road landscaping, 140th Ave. NE landscaping, Union Hill Road landscaping, and new street trees.

These capital projects are a large city investment in infrastructure and require ongoing maintenance. If this request is not funded, little or no maintenance will occur at these sites. As a result, the areas will develop safety issues, become weed infested, death of plant material will occur, will have increased litter, become overgrown and unappealing. If required to maintain these sites without new resources, park maintenance standards will be lowered system wide to accommodate the increased work load. As a result, restrooms will be cleaned less, shrub beds will become more weedy, ball fields will be prepared less frequently, trails will be maintained less, structural maintenance will be decreased, mowing will be less frequent, and response to citizen complaints will be slower.

### Teen Center risk management (1.0 FTE, \$113,716)

Funding is requested for a 1.0 FTE Administrative Program Assistant at the Old Fire House Teen Center. The current hours (limited to 1040 hours per year) for our supplemental administrative assistant are not meeting the needs for critical business/programming operations. With increases in drop-in program attendance and program expansion (Redmond Youth Advisory Committee (RYPAC), fee based classes such as the music/media lab and soon to open computer lab, and other community partnerships), this site now requires on-going support in excess of the current 20 hours per week. The Old Fire House Teen Center is averaging a 9-10% growth per year with the latest usage figures of 18,987 participants for 2005-06.

The combination of increased attendance and programming has made it difficult to keep up with the administrative/management functions of the teen center. Approval of this new program request will result in better administrative management of the site, participant service, and direct supervision. Both the Senior Center and Community Center have administrative staff to support key financial operations (registration, rentals, and programming) and this position will provide much needed consistency and administrative controls for this site. This position will also have a key supervisory role during the weekends which will provide a “regular” employee at the site at all times. An administrative support person will also allow the teen center director to spend his time more effectively in building youth opportunities and community partnerships that

benefit youth in Redmond. The last FTE position (program coordinator) was approved in 1995. Our youth community and program services then were primarily weekday drop in and weekend band concerts.

Additional funding to recruit lifeguards at Idylwood (\$20,000)

An additional \$20K is needed for the Idylwood Beach supplemental staff budget due to a nationwide trend of a lifeguard shortage over the past five years, and an increase in industry standard pay for Puget Sound area lifeguards. According to the American Red Cross, high school and college aged students are less likely to seek a position as a lifeguard due to the low pay, risk of skin cancer, and lack of guaranteed hours in the case of inclement weather. Seattle Parks Department, which operates more beaches than any other municipality in the Puget Sound area, starts new lifeguards at \$12.53 per hour, over \$3 more than Redmond's starting wage for this position, and an aquatic center coordinator (similar to the beach manager) at \$23 per hour, almost \$10 more than Redmond's starting wage.

This past summer Idylwood Beach experienced a staffing shortage for the first time, and employed only 6 lifeguards (4 less than in previous years) for 81 days and served 24,685 visitors (almost 5,000 more than last year). At several points over the course of the season the Parks & Recreation Department was concerned there would not be enough lifeguards to safely guard the beach, which could have resulted in "closing" (not staffing) the beach. It is a proven statistic that people are less likely to drown when there are lifeguards on duty. With global warming causing hotter, longer summers, it is critical that Redmond be able to offer competitive wages in order to attract and retain qualified lifeguards for the duration of the Idylwood Beach season.

**Planning (\$0; 0.57 FTE)**

To complete high priority implementation actions for the Comprehensive Plan (0.57 FTE, \$0)

This proposal would add 0.57 FTE to the Policy Planning Division at no additional cost by reconfiguring a higher salary FTE to fund expansion of lower salary positions as follows:

- Reduce an existing Principal Planner position (vacated as a result of a promotion) from 1 FTE to 0 FTE
- Transfer a total of 0.57 FTE from the Principal Planner position to two existing Senior Planners to bring the positions at or close to full-time, maintaining the hours at which staff have been working using salary savings that is no longer available, and
- Add the remaining 0.43 FTE from the Principal Planner position to the proposed 0.57 additional FTE to provide 1 FTE for continuation of an Assistant Planner, currently funded on a temporary basis through salary savings.

This proposal is needed to largely maintain current staffing levels and to allow the Division to undertake or complete several high priority implementation actions for the Comprehensive Plan. For the 2007-08, these include carrying out the Innovative Housing Program launched in 2006, completing the Overlake Neighborhood Plan update and initial implementation actions, preparing the 2007 and 2008 Community

Indicators reports, and completing high priority Community Development Guide updates.

**Police (\$1.5 million; 5.0 FTEs)**

5 new police personnel (5.0FTE, \$800,000)

Five additional personnel are needed to bring police department staffing closer to acceptable levels. Increased personnel will fill some staffing shortages while allowing the police department to continue with most quality policing partnerships in the community.

Additional Overtime (\$700,000)

Additional funding will help to address the shortages in this line. Most of the drivers for overtime are of the typical business variety. We would expect these drivers to increase the level of overtime as we add staffing. Significant atypical uses for overtime such as security for visiting heads of state and emergency callouts will likely increase. The need to increase the dollar amount over the \$350,000 per year request will be addressed in future budget cycles.

<b>TOTAL NEW PROGRAMS: \$5.4 million; 19.7 FTEs</b>
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## GENERAL FUND SUMMARY

### **SUPPLEMENTAL BUDGET PACKAGES (not included in base budget)**

#### **Supplemental Package #1: \$30 business tax increase in 2007 to further support public safety**

- A \$30 tax increase yields  $\approx$  \$4.1 million/biennium to support:
  - Next phase of correcting staffing deficiencies in the Police Department (\$1.9 million; 9 FTEs)
  - Additional staffing for Overlake Fire Station #12 (\$2.2 million; 9 FTEs).

#### **Supplemental Package #2: Bring a \$.26 levy lid lift (per \$1,000 of A/V) proposal to voters in 2007**

- A \$.26 increase yields  $\approx$  \$5.3 million/biennium to support:
  - Staffing Fire Station #17 with an aid car unit (\$2.2 million; 9 FTEs)
  - Completes the process of bringing police staffing to minimum levels (\$2.1 million; 10 FTEs)
  - Paying for maintenance of new parks and right of ways coming on line such as Dudley Carter, Redmond Fall City highway and other projects associated with a citywide parks bond issue (\$960,000)

#### **Supplemental Package #3: Additional resources to fast-track Microsoft development**

- Additional resources to expedite development review of Microsoft projects (\$4.6 million and 12.0 FTEs) over next three years
  - Planning Department building inspection and plans examination: \$2.6 million and 6.0 FTEs
  - Public Works Department construction inspection: \$688,000 and 2.0 FTEs
  - Fire Department inspection review: \$1.3 million and 4.0 FTEs
- As proposed, costs to be fully reimbursed by Microsoft

#### **Supplemental Package #4: Parks Bond Issue for the development and renovation of new/existing parks**

- Use impact fees to underwrite a general obligation Parks Bond between \$12 million and \$18 million for the acquisition of park land and open space and development and renovation of new/existing parks

#### **Supplemental Package #5: Impact fees increases for Transportation, Parks and Fire capital projects**

- Fee increase adopted in August 2006 provides \$12.9 million more revenue for the 2007-2012 period
- Functional area managers will be prepared to discuss how the funds will be used in Transportation, Parks, and Fire as part of budget deliberations

## GENERAL FUND SUMMARY

### MAJOR REVENUE ASSUMPTIONS

#### Taxes increased by \$7.3 Million, or 9.3% over 2005-06 budget

- **Sales tax** estimated to increase \$4.5 million for 2007-08 biennium which represents 5% annual growth.
  - Assumes no impact from Streamlined Sales Tax legislation (potential loss of approximately \$1 million/year).
  - No new major retailers.
  - No impact from MSFT development due to high-tech sales tax exemption
    - Note: High Tech Sales tax exemption has cost the City \$15.6 million since its inception.
  - Continuation of council policy of \$2.2 million contribution to the CIP.
- **Property taxes** expected to increase \$2.2 million for 2007 and 2008.
  - Assumes 1% increase per year allowable under current law (\$250,000) plus new construction at \$400,000/yr.
- Modest increases in **utility tax** revenues due primarily to expected rate increases by PSE.

#### Licenses and Permits to increase \$3 million, which represents 30.0% over 2005-06 Budget.

- **Development permits** expected to increase \$1.3 million or 13% annually due to new fee structure enacted in March and May, 2006. This new structure assumes a 85%-90% cost recovery.
  - Does not include fees from Microsoft development as these revenues will be necessary to full pay the cost of fast tracking the Overlake development.
- **Business license fee** increased by \$6.75 from \$28.25 to \$35.00 to capture effects of inflation from 2000 to 2006.
  - Total business license fee will be \$90, including CIP surcharge of \$55 which is anticipated to be reinstated.
  - Assumes taxable employees of 67,980 and 70,019 for 2007 and 2008.
- **Cable TV** reflects more realistic projections based on historical trends.

#### Intergovernmental Revenue to increase \$400,000 or 2.9% growth over 2005-06 biennium budget.

- Growth in **State shared** revenues due primarily to 9 cents gas tax increase enacted in July 2005 being phased in through September 2007, and Liquor Board profits and excise taxes.
- Current fire services contract with **Fire District No. 34** continued. District's share of expenses estimated at approximately 33% of Fire Department budget.
  - Higher payment is a direct result of cost increases for existing services and programs and new positions to keep stations open.

- ***Other intergovernmental*** revenues down due to expiration of City of Sammamish fire services contract at the end of 2005 and discontinuation of distributions for fines and forfeits which will be retained by King County District Court.

**Charges for Services up \$2.2 million, or 32% over 2005-06 budget.**

- ***Overhead*** charges to Advance Life support and City utilities increased by \$300,000 to reflect market-based adjustments, merit increases and inflation.
- ***Inspections, plan checks*** and ***planning fees*** adjusted to recover 85%-90% of their cost based on new fee structures effective March and May of 2006. These fee structure changes are expected to increase collections by \$1.9 million.

## GENERAL FUND SUMMARY

### MAJOR EXPENDITURE ASSUMPTIONS

#### **Salaries increased \$7.8 million or 12.6% due to:**

- The 2007-08 budget reflects full funding of all authorized and proposed positions.
- Salary and wages estimated to increase \$7.2 million due to:
  - 4.6% market-based adjustments and 1.5% merit increases. (Note: should not be construed as City's bargaining position.)
  - 19.7 new positions. See New Programs section for more details.
- Supplemental help expenditures increased to reflect anticipated rise in labor costs.
- Overtime expenditures increased primarily due to additional overtime funding for Police and Fire. The net change is only \$300,000 after eliminating one-time allocations in 2005-06.

#### **Benefits increased \$5.0 million or 32% due to:**

- Medical premiums increasing 13%/yr per City actuarial analysis.
- PERS and LEOFF state retirement rates increasing significantly.

	2006	2008	% Change
PERS 1 and 2	3.1%	7.2%	132%
LEOFF 2	4.6%	5.4%	17%

- Workmen's compensation costs are trending higher due to claims and restoration of reserves after significant drawdown in 2005-06.
- New positions. See New Programs section for more details.

#### **Supplies increased \$100,000 or 5.1% due to:**

- Inflationary increase of 2.6% in 2007 and 2.5% in 2008 for operating supplies which was the first adjustment made for inflation in seven years

#### **Professional Services increased \$200,000 or 2% due to:**

- Legal costs have increased significantly due to more personnel matters that require the attorneys' advice and time-consuming labor negotiations.
- Public defender costs are rising due to higher caseload.
- These higher costs have been offset by the elimination of leased facilities due to consolidation in the new City Hall and one-time funding for the Citywide Records Management system.

#### **Intergovernmental Services increased \$100,000 or 1.5% due to:**

- Inflationary increases for intergovernmental contracts such as jail services, King County marine patrol.

#### **Debt service contribution increased \$1.0 million due to:**

- Funding of City Hall lease payments for two years; 2005-06 budget included funding for one year (2006) only.

**Interfund Transfers down \$900,000 or 5% primarily due to:**

- Maintain General Fund operating reserves of 8.5%, consistent with City fiscal policy.
  - Result: one time contribution from the General Fund of \$678,000. Total reserve \$4.9 million.
- Maintain Building permit reserve at 25% of building permit costs, consistent with City fiscal policy.
  - Result: one-time contribution from the General Fund of \$696,000. Total reserve \$1.1 million.
- Maintain Arts Activity transfer at \$1.50/capita in 2007 and 2008 plus continued funding for a portion of arts administration.
  - Result: increase of \$8,000 from \$183,000 in 2005-06 to \$191,000 in 2007-08
- Increase Human Services transfer by inflation to \$10.40/capita in 2007 and \$10.62/capita in 2008.
  - Transfer grows by \$100,000 from \$1.1 million in 2005-06 to \$1.2 million in 2007-08
- Maintain general equipment reserve transfer of \$2.0 million/biennium.
  - Note: Additional one-time transfer of \$1.2 million proposed bringing total transfer to \$3.2 million
- Maintain pavement management transfer of \$600,000/biennium.
- Maintain fire equipment transfer of \$522,000/biennium. Funding for this fund will be augmented by a \$500,000 transfer from the Fire CIP.
- Eliminate 5% CIP transfer which was worth \$4.9 million in 2005-06. This money is being retained in the General Fund in 2007-08 to pay for critical operations. The total value of the transfer in 2007-08 is \$5.8 million.

## GENERAL FUND SUMMARY

### GENERAL FUND REVENUES BY CATEGORY\*

(\$ In Millions)							
	2005-2006 Budget	2005-2006 Revenue Estimate	2005-2006 % Collected	2007-2008 Budget	Budget to Budget Difference	2-year Change	1-year Change
<b>Beginning Resources</b>							
Beginning Fund Balance	1.7	1.7	100%	3.5	1.8	105.9%	52.9%
Economic Contingency **	1.6	1.6	100%		(1.6)	-100.0%	-50.0%
<b>Total Beginning Resources</b>	<b>\$3.3</b>	<b>\$3.3</b>	<b>100%</b>	<b>\$3.5</b>	<b>\$0.2</b>	<b>6.1%</b>	<b>3.0%</b>
<b>Taxes</b>							
Sales and Use Tax	38.6	38.5	100%	43.1	4.5	11.7%	5.8%
Sales Tax on Construction	(2.2)	(2.2)	100%	(2.2)	-	0.0%	0.0%
Property Tax	22.8	22.8	100%	25.0	2.2	9.6%	4.8%
Utility Tax	17.3	16.5	95%	18.0	0.7	4.0%	2.0%
Garbage	0.9	0.9	100%	0.9	-	0.0%	0.0%
Other Tax (Admission, Gambling)	1.1	1.0	91%	1.0	(0.1)	-9.1%	-4.5%
<b>Total Taxes</b>	<b>\$78.5</b>	<b>\$77.5</b>	<b>99%</b>	<b>\$85.8</b>	<b>\$7.3</b>	<b>9.3%</b>	<b>4.6%</b>
<b>Licenses and Permits</b>							
Development Permits	5.2	6.9	133%	6.5	1.3	25.0%	12.5%
Business License	3.6	3.8	106%	5.0	1.4	38.9%	19.4%
Cable	1.1	1.2	109%	1.4	0.3	27.3%	13.6%
Fire permits	0.1	0.2	200%	0.1	-	0.0%	0.0%
Licenses (Auto Dealer, Truck Operator)	-	0.1	0%	-	-	0.0%	0.0%
<b>Total Licenses and Permits</b>	<b>\$10.0</b>	<b>\$12.2</b>	<b>122%</b>	<b>\$13.0</b>	<b>\$3.0</b>	<b>30.0%</b>	<b>15.0%</b>
<b>Intergovernmental Revenue</b>							
State Shared Revenues	2.5	2.6	104%	2.8	0.3	12.0%	6.0%
FD 34	8.8	8.8	100%	9.8	1.0	11.4%	5.7%
Other Intergov. Service Revenue	2.2	2.3	105%	1.6	(0.6)	-27.3%	-13.6%
Federal / State Grant	0.3	0.2	67%	-	(0.3)	-100.0%	-50.0%
<b>Total Intergovernmental Revenue</b>	<b>\$13.8</b>	<b>\$13.9</b>	<b>101%</b>	<b>\$14.2</b>	<b>\$0.4</b>	<b>2.9%</b>	<b>1.4%</b>
<b>Charges for Services</b>							
Overhead Payments from other Funds	4.5	4.5	100%	4.8	0.3	6.7%	3.3%
Planning Fees, Eng Plan Checks, Inspections	1.9	2.2	116%	3.7	1.8	94.7%	47.4%
Fire Inspection, Installation, Sprinklers	0.1	0.2	200%	0.2	0.1	100.0%	50.0%
Other	0.3	0.3	100%	0.3	-	0.0%	0.0%
<b>Total Charges for Services</b>	<b>\$6.8</b>	<b>\$7.2</b>	<b>106%</b>	<b>\$9.0</b>	<b>\$2.2</b>	<b>32.4%</b>	<b>16.2%</b>
<b>Miscellaneous Revenues</b>	<b>\$1.3</b>	<b>\$1.2</b>	<b>92%</b>	<b>\$1.4</b>	<b>\$0.1</b>	<b>7.7%</b>	<b>3.8%</b>
<b>Grand Total</b>	<b>\$113.7</b>	<b>\$115.3</b>	<b>101%</b>	<b>\$126.9</b>	<b>\$13.2</b>	<b>11.6%</b>	<b>5.8%</b>

\* May be slightly off due to rounding

\*\* Note: Does not include remaining economic contingency of \$1.2 million after adjusting for \$500,000 commitment to Fire overtime.

## GENERAL FUND SUMMARY

### GENERAL FUND EXPENDITURES BY OBJECT\*

(\$ In Millions)						
Category Title	2005-2006 Budget	2005-2006 Expenditure Estimate	2005-2006 % Spent	2007-2008 Budget	Budget to Budget Difference	2 year % Change
<b>Salaries and Wages</b>						
Salaries and Wages	58.1	56.0	96.4%	65.3	7.2	12.3%
Supplemental Employees	1.0	1.2	117.0%	1.2	0.2	22.8%
Overtime	2.3	2.9	129.6%	2.6	0.3	15.1%
Other Compensation	0.3	0.3	120.0%	0.3	0.0	14.6%
<b>Salaries and Wages Subtotal</b>	<b>61.7</b>	<b>60.5</b>	<b>98.1%</b>	<b>69.5</b>	<b>7.8</b>	<b>12.6%</b>
<b>Benefits</b>						
PERS	0.8	0.8	101.6%	2.3	1.5	196.3%
LEOFF	1.0	1.0	102.8%	1.5	0.5	50.8%
MEBT	4.4	4.4	98.8%	4.8	0.4	8.6%
Interfund Medical Insurance	8.9	8.2	92.0%	11.1	2.1	23.7%
Other Benefits	0.5	0.3	63.7%	1.0	0.5	90.2%
<b>Benefits Subtotal</b>	<b>15.7</b>	<b>14.8</b>	<b>94.1%</b>	<b>20.7</b>	<b>5.0</b>	<b>31.9%</b>
<b>Salaries and Benefits Subtotal</b>	<b>77.4</b>	<b>75.3</b>	<b>97.3%</b>	<b>90.2</b>	<b>12.8</b>	<b>16.5%</b>
<b>Supplies</b>						
Office/Operating Supplies	0.4	0.5	119.4%	0.5	0.0	2.4%
Repair/Maintenance Supplies	1.5	1.5	99.0%	1.5	0.0	0.2%
Small Tools/Minor Equipment/ Hardware/Software	0.5	0.7	137.0%	0.6	0.1	22.7%
<b>Supplies Subtotal</b>	<b>2.5</b>	<b>2.7</b>	<b>110.3%</b>	<b>2.6</b>	<b>0.1</b>	<b>5.1%</b>
<b>Professional Services</b>						
Communications	0.2	0.2	95.2%	0.2	0.0	9.7%
Legal Services	0.9	1.1	124.5%	1.1	0.2	25.1%
Operating Rentals/Leases	0.4	0.4	94.6%	0.1	(0.3)	-79.2%
Other services and charges	1.3	1.6	119.7%	1.4	0.1	7.4%
Professional Services	2.9	2.6	89.3%	2.7	(0.2)	-5.4%
Repairs - Outside	1.7	1.6	96.5%	1.8	0.2	8.9%
Telephones	0.6	0.5	84.0%	0.6	0.0	3.7%
Travel	0.2	0.3	121.2%	0.3	0.1	26.6%
Tuition	0.4	0.4	86.0%	0.4	0.0	1.3%
Utilities	4.0	3.9	97.4%	4.1	0.1	3.7%
<b>Professional Services Subtotal</b>	<b>12.6</b>	<b>12.5</b>	<b>98.9%</b>	<b>12.8</b>	<b>0.2</b>	<b>2.0%</b>
<b>Intergovernmental Services</b>						
Jail contract	1.4	1.5	105.9%	1.6	0.2	11.3%
Intergovernmental Services	2.7	2.7	100.4%	2.8	0.1	2.1%
<b>Intergovt'l Services Subtotal</b>	<b>2.7</b>	<b>2.7</b>	<b>100.4%</b>	<b>2.8</b>	<b>0.1</b>	<b>2.1%</b>
<b>Capital Outlay</b>						
Capital Outlay	0.0	0.0	100.0%	0.0	(0.0)	-100.0%
<b>Capital Outlay Subtotal</b>	<b>0.0</b>	<b>0.0</b>	<b>100.0%</b>	<b>0.0</b>	<b>(0.0)</b>	<b>-100.0%</b>
<b>Debt</b>						
Capital Lease (City Hall)	1.0	1.0	100.0%	1.9	1.0	100.0%
<b>Debt Subtotal</b>	<b>1.0</b>	<b>1.0</b>	<b>100.0%</b>	<b>1.9</b>	<b>1.0</b>	<b>100.0%</b>

\*May be slightly off due to rounding

## GENERAL FUND SUMMARY

### GENERAL FUND EXPENDITURES BY OBJECT (cont.)\*

(\$ In Millions)						
Category Title	2005-2006 Budget	2005-2006 Expenditure Estimate	2005-2006 % Spent	2007-2008 Budget	Budget to Budget Difference	2 year % Change
<b>Interfund Transfers</b>						
Operating Reserve Transfer	0.0	0.0	0.0%	1.4	1.4	n/a
Arts Activity Fund Transfer	0.2	0.2	100.0%	0.2	0.0	4.4%
Human Services Transfer	1.1	1.1	100.0%	1.2	0.1	8.5%
Capital Equipment Replacement Transfer	2.0	2.0	100.0%	3.2	1.2	60.0%
Pavement Management Transfer	0.6	0.6	100.0%	0.6	0.0	0.0%
Fire Equipment Reserve Transfer	0.5	0.5	100.0%	0.5	0.0	0.0%
5% CIP Transfer	4.9	4.9	100.0%	0.0	(4.9)	-100.0%
CIP Transfer - City Hall/Housing	0.3	0.3	100.0%	0.0	(0.3)	-100.0%
Special Events Transfer	0.2	0.2	100.0%	0.2	0.0	0.0%
Fleet Insurance	0.3	0.3	100.0%	0.3	0.1	21.5%
Fleet Maintenance	2.2	2.2	100.0%	3.0	0.7	33.3%
Information Technology	3.9	3.9	100.0%	4.7	0.8	20.2%
Insurance Premiums	1.3	1.3	100.0%	1.3	(0.1)	-4.9%
<b>Interfund Subtotal</b>	<b>17.6</b>	<b>17.6</b>	<b>100.0%</b>	<b>16.6</b>	<b>(0.9)</b>	<b>-5.3%</b>
<b>Grand Total</b>	<b>113.7</b>	<b>111.7</b>	<b>98.3%</b>	<b>126.9</b>	<b>13.2</b>	<b>11.6%</b>

\*May be slightly off due to rounding